

EXHIBIT 21

LF ROTHSCHILD



French | Espanol

"Providing Full Service Financial Expertise to Retail and Institutional Clients"

CLIENT LOGIN

Mission Statement

LF Rothschild is a value oriented investment firm focusing on a broad range of securities and insurance products. Our approach in seeking value is comprehensive, with an emphasis on risk aversion being a primary focus. For all investments we independently value each security before concluding our investment decisions. As a general rule for our bond accounts, broad diversification is primary. We invest only in investment grade instruments. For our equity accounts we focus on a limited number of securities that we believe have a compelling value. We employ fundamental and technical reviews of these positions on a regular basis. Our non-proprietary products and services represent what we consider to be core, fundamental strategies for serious investors. We seek to mitigate risk by adhering to independent, disciplined investment strategies, which we believe will be less volatile over time than those offered by other financial institutions.



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Jed Kaplan President
email: jkaplan@lfrothschild.com

Specialty: U.S Government and Agency Bonds, Collateralized Mortgage Obligations; bond portfolio evaluation; expert witness
Years of experience in the financial industry: 20

A former institutional bond trader in New York for JP Morgan, Lehman Brothers, Nikko, and Prudential Securities, Jed has gained such respect in the financial arena that he is consulted by many of the largest banking and brokerage institutions in the world on corporate and government bonds. He has consulted for the FBI, SEC, NASD, and major financial institutions. Jed's vision and high standards have driven the firm to success in its unique team approach.

Mark Scheinbaum Managing Director
email: mscheinbaum@lfrothschild.com

Specialty: Investment strategy; asset allocation

previous | next

THE LF ROTHSCHILD

HOME

CONTACT US

SEC RULE 606 REPORT

CONTINUITY PLANNING

OUR COMPANY

INVESTING WITH IN

FIXED INCOME

IMPORTANT LINKS

EMPLOYMENT OPPOR



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Services for the Individual or Corporation

- Investment Strategy
- Portfolio Management
- Retirement Planning
- Asset Allocation
- Financial Planning
- Brokerage
- Estate Settlement

Non-Proprietary Products

- Bonds
- Mutual Funds
- Municipal Bonds
- Stocks
- Trusts
- CDs
- Annuities
- Insurance

■ HOME
■ CONTACT US
■ SEC RULE 606 REPORT
■ CONTINUITY PLANNING

■ OUR COMPANY

■ INVESTING WITH IN
■ FIXED INCOME
■ IMPORTANT LINKS
■ EMPLOYMENT OPPOR

■ THE LF ROTHSCHIL



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We're paid to manage risk, not create it.

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The way you choose to invest your money is your future.

Above all, you must be comfortable with the choices presented to you by a qualified securities broker. At LF Rothschild, we examine a client's objectives and current asset allocation, recommending strategies to help achieve your goals. We'll do everything possible to explain our recommendations, and then let the client decide. We invite you to read further to discover our ingredients for successful investing with our firm of integrity.

Non-Proprietary

We can't provide you with a list of our products. That's because unlike many larger firms which develop funds and investment vehicles of their own which they push the clients to choose, LF Rothschild has no house or proprietary products. Our clients will be presented with various mutual funds or annuities that are the best fit for them - not with the products most lucrative for the company.

Independent

- [HOME](#)
- [CONTACT US](#)
- [SEC RULE 606 REPORT](#)
- [CONTINUITY PLANNING](#)

OUR COMPANY

- [INVESTING WITH IN](#)
- [FIXED INCOME](#)
- [IMPORTANT LINKS](#)
- [EMPLOYMENT OPPOR](#)

OUR SERVICES

- [LF ROTHSCHILD DIFF](#)
- [CLIENTS RESPONSIB](#)

